



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

September 18, 2008

Control Number: PIPDS-10-0908-01
Expiration Date: September 17, 2009

MEMORANDUM FOR DISTRIBUTION

FROM: Deborah Wolf

A handwritten signature in blue ink, reading "Deborah Wolf", is written over the printed name.

Director, Privacy, Information Protection and Data Security

SUBJECT: Re-issuance of Interim Guidance – PII Incident Management Policy

The Internal Revenue Service is committed to safeguarding and preventing the unauthorized disclosure of personally identifiable information (PII) in its possession. This is a responsibility shared by all IRS officials, employees and contractors. Lost or compromised PII may be used to perpetrate identity theft or other forms of fraud if the information falls into unauthorized hands. PII is information in either electronic or hard copy format that can be used to distinguish or trace an individual's identity, such as an individual's name, social security number, Individual Taxpayer Identification Number (ITIN) or address.

Consistent with its mandate from the Office of Management and Budget (OMB), the IRS will notify individuals who are at high risk of harm following a PII loss. The affected individual(s) shall be notified without unreasonable delay following a risk assessment of the incident. The IRS will send a concise notification to individuals via first-class mail. The IRS senior agency official for privacy shall sign notification letters.

The notification procedures and risk-assessment methodology will be set forth in detail in Internal Revenue Manual (IRM) 10.5.3 titled *Identity Theft and Incident Management Program*. This manual is currently going through the document clearance process with internal stakeholders. Due to the time requirements imposed by OMB M-07-16, the procedures described in *Incident Management Policy and Guidance* shall act as interim guidance for the IRS and take

immediate effect.

1. **Source of Authority:** IRM 10.5.3 will be issued in support of OMB Memorandum M-07-16, *Safeguarding Against and Responding to the Breach of Personally Identifiable Information*, May 22, 2007.
2. **Effect on Other Documents:** This interim guidance supersedes interim guidance control number OSPIPDS-10-090707-01 issued September 7, 2007. IRM 10.5.3 describes new policy and procedures; it does not affect any other IRS documents.
3. **Contact:** If you have questions about this guidance, please contact the Office of Privacy, Information Protection and Data Security at (202) 927-5170.

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